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Fifty-third session
Fifth Committee
Agenda item 121
United Nations pension system

Draft resolution submitted by the Vice-Chairman following informal consultations

United Nations pension system

The General Assembly,

Recalling its resolutions 49/224 of 23 December 1994 and 51/217 of 18 December 1996, and section V of its resolution 52/222 of 22 December 1997,

Having considered the reports of the United Nations Joint Staff Pension Board for 1998 to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund,[1] the report of the Secretary-General on the investments of the Fund,[2] the report of the Secretary-General on the administrative and financial implications for the United Nations programme budget for the biennium 1998–1999 arising from the report of the Board[3] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[4]

Expressing concern that the Board departed on several occasions from its long-established practice of reaching decisions by consensus,

I

Actuarial matters

Recalling section II of its resolution 51/217,

[1] *Official Records of the General Assembly, Fifty-third Session, Supplements Nos. 9 and 9A* (A/53/9 and Add.1).
[2] A/C.5/53/18.
[3] A/C.5/53/3.
[4] A/53/511 and A/53/696.

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Having considered the results of the valuation of the United Nations Joint Staff Pension Fund as at 31 December 1997 and the observations thereon of the Consulting Actuary of the Fund, the Committee of Actuaries and the United Nations Joint Staff Pension Board,

1. *Takes note with satisfaction* of the improvement in the actuarial situation of the United Nations Joint Staff Pension Fund, from an actuarial deficit of 1.46 per cent of pensionable remuneration as at 31 December 1995 to an actuarial surplus of 0.36 per cent of pensionable remuneration as at 31 December 1997, and, in particular, of the opinions provided by the Consulting Actuary and the Committee of Actuaries, as reproduced in annexes IV and V, respectively, to the report of the United Nations Joint Staff Pension Board,[5] that there was no requirement, as at 31 December 1997, for deficiency payments under article 26 of the Regulations of the Fund and that the current contribution rate of 23.7 per cent of pensionable remuneration could be maintained for funding purposes, pending a review at the time of the next valuation, as at 31 December 1999, and in the light of future developments;

2. *Expresses appreciation* for the assessment and views of the Consulting Actuary and the Committee of Actuaries on the results of the actuarial valuation as at 31 December 1997;

3. *Takes note also* of the review by the Board of the interest rate used to determine lump-sum commutations, and of the decision taken by the Board, under article 11 of the Regulations of the Fund, to change the current 6.5 per cent interest rate to 6 per cent, with respect to contributory service performed as from 1 January 2001, subject to a favourable actuarial valuation as at 31 December 1999, to be confirmed by the Board at its next session in 2000;

4. *Takes note further* that the Board intends to review, with the assistance of the Consulting Actuary and the Committee of Actuaries, the changes that had been made in the United Nations pension system since 1983 as part of the measures approved by the General Assembly to redress the past actuarial deficit of the Fund, in the first instance by the Standing Committee in 1999 and then by the Board in 2000 in the light of the results of the actuarial valuation of the Fund as at 31 December 1999;

5. *Concurs* with the Advisory Committee on Administrative and Budgetary Questions that the Board should continue to monitor closely the evolution of the actuarial valuation of the Fund and that no attempt should be made to reduce the present rate of contributions to the Fund or change any other features unless and until a pattern of surpluses emerges in future valuations;

6. *Requests* the Board, should there be a positive trend towards actuarial surpluses in future valuations, to consider favourably a reduction in the present contribution rate;

II

Pension adjustment system

Recalling section III of its resolution 51/217,

Having considered the reviews carried out by the United Nations Joint Staff Pension Board, as set out in paragraphs 318 to 341 of its report,[5] of various aspects of the pension adjustment system,

[5] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 9* (A/53/9).

1. *Takes note* of the results of the monitoring of the costs/savings of recent modifications of the two-track feature of the pension adjustment system and of the intention of the United Nations Joint Staff Pension Board to continue to monitor those costs/savings every two years, on the occasion of the actuarial valuations of the Fund;

2. *Takes note also* of the decision of the Board to recommend to the General Assembly that the threshold for implementing cost-of-living adjustments of pensions in award be reduced from 3 to 2 per cent, with effect from the adjustment due on 1 April 2001, subject to a favourable actuarial valuation as at 31 December 1999, to be confirmed by the Board at its session in 2000;

III

Status of the proposed agreement between the United Nations Joint Staff Pension Board and the Government of the Russian Federation

Noting that the General Assembly had requested the United Nations Joint Staff Pension Board to provide information at its fifty-third session on developments in respect of the further steps envisaged under paragraph 5 of section IV of its resolution 51/217,

Noting also that the Board has requested its Chairman and Secretary to intensify their efforts to gain the formal approval by the Government concerned of the proposed agreement and protocol thereto, as set out in paragraph 278 of the Board's report,[5]

1. *Takes note* of the information provided by the Russian Federation concerning the problems that have arisen with regard to the implementation of the proposed agreement between the Government of the Russian Federation and the United Nations Joint Staff Pension Board and of the intention of the Government of the Russian Federation to pursue all of the outstanding issues;

2. *Encourages* all parties concerned to continue their efforts to resolve the problems that had been addressed in section IV of its resolution 51/217, in particular those within the framework of the proposed agreement and of its accompanying protocol;

IV

Financial statements of the United Nations Joint Staff Pension Fund and report of the Board of Auditors

Having considered the financial statements of the United Nations Joint Staff Pension Fund for the biennium ended 31 December 1997, the audit opinion and report of the Board of Auditors thereon and the observations of the United Nations Joint Staff Pension Board,[5]

1. *Takes note with satisfaction* that the report of the Board of Auditors on the accounts of the United Nations Joint Staff Pension Fund for the biennium ended 31 December 1997 had indicated that the financial statements presented fairly, in all respects, the financial position of the Fund and that the transactions tested as part of the audit had, in all significant respects, been in accordance with the financial regulations and legislative authority;

2. *Takes note also* of the information provided in the respective reports of the United Nations Joint Staff Pension Board and the Board of Auditors[5] on the measures taken and under consideration to improve the administration of the Fund, including, in particular, measures to improve the procedures for verifying continuing eligibility for benefits from the Fund;

3. *Takes note further* of the arrangements made for the Office of Internal Oversight Services of the Secretariat to continue to carry out the internal audits of the Fund;

V

Administrative arrangements between the United Nations Joint Staff Pension Fund and the United Nations and with the other member organizations

Recalling section VII of its resolution 51/217 and section V of resolution 52/222 concerning the administrative expenses of the United Nations Joint Staff Pension Fund,

Having considered section VI of the report of the United Nations Joint Staff Pension Board,[5] on the administrative arrangements between the Fund and the United Nations and with the other member organizations, and the comments thereon in the report of Advisory Committee on Administrative and Budgetary Questions,[6]

Noting the current cost-sharing arrangements between the Fund and the United Nations and with the other member organizations, as set out in paragraphs 120 to 124 of the report of the Board,[5]

Noting also the discussions in the Board and its conclusions on the administrative arrangements and on the proposed revised estimates for the administrative expenses of the Fund for the biennium 1998–1999, as set out in paragraphs 194 to 202 and in paragraphs 228 to 244, respectively, of the report of the Board,[5]

1. *Takes note* of the information, set out in paragraphs 132 to 144 of the report of the United Nations Joint Staff Pension Board,[5] on the services and facilities provided by the United Nations to the United Nations Joint Staff Pension Fund and the local pension services provided by the Fund secretariat in respect of participants employed by the United Nations and its affiliated programmes, as well as the information on the services and facilities provided by the other member organizations in respect of participants employed by them;

2. *Approves* the revised cost-sharing arrangements between the United Nations and the Fund, as set out in paragraphs 154 to 166 of the report of the Board;[5]

3. *Requests* the Secretary-General to complete his consultations with the funds and programmes on the methodology for apportioning charges to the affiliated programmes for services rendered to the Fund on their behalf;

4. *Takes note* of the intention of the Board to continue to consider other possible arrangements for the allocation of the costs of the operations of the Fund, as between those to be charged against the assets of the Fund and those to be shared by the member organizations of the Fund, taking into account the views expressed in the Board and in the Fifth Committee;

5. *Takes note also* of the issues to be addressed by the Standing Committee of the Board in 1999, in the context of the proposed programme budget for the biennium 2000–2001, in respect of the Fund's computer services, enhancement of the role of its Geneva office, the overall staffing structure of the Fund's secretariat and the need for additional office space;

[6] A/53/511.

6. *Welcomes* the measures taken by the Fund's secretariat to ensure its preparedness on the year 2000 issue in all its aspects and encourages it to continue its efforts in this regard and to ensure that the new accounting system is fully operational in 1999;

7. *Takes note* of the analysis and conclusions on the respective responsibilities of the Secretary of the Board as the Chief Executive Officer of the Fund for the administration of the Fund and those of the Secretary-General for the investments of the Fund, as set out in paragraphs 191 to 193 of the report of the Board;[5]

8. *Takes note also* of the observations and recommendations of the Advisory Committee on Administrative and Budgetary Questions, in paragraphs 25 to 28 of its report,[6] on the reclassification of the post of the Chief of the Investment Management Service, from the D-1 to the D-2 level, and on the level and title of the post of the Secretary of the Board;

9. *Approves*:

(a) The reclassification of the post of the Chief of the Investment Management Service to the D-2 level;

(b) The change in the title of the post of the Secretary of the Board to Chief Executive Officer of the United Nations Joint Staff Pension Fund;

(c) That the level of remuneration and other conditions of service for the post be set equivalent to those applicable to the Assistant Secretary-General level;

10. *Approves also* the additional resources recommended by the Board, involving additional expenses amounting to 4,161,700 United States dollars net for the biennium 1998–1999, chargeable directly to the Fund for the administration of the Fund;

11. *Amends* article 7 of the Regulations of the Fund, regarding the post and title of the Secretary of the Board, as recommended by the Advisory Committee on Administrative and Budgetary Questions in paragraph 28 of its report[6] and set out in the annex to the present resolution;

VI

Entitlement to survivors' benefits for spouses and former spouses

Recalling paragraph 4 of section VIII of its resolution 51/217,

Noting the further review undertaken by the United Nations Joint Staff Pension Board of issues related to the pension entitlements of spouses and former spouses, as set out in paragraphs 279 to 317 of its report,[5]

Welcoming the significant actions taken by the Board,

1. *Takes note* of the amendment to administrative rule B.4 made by the Standing Committee at its 180th meeting, in July 1997, as set out in annex XIV to the report of the United Nations Joint Staff Pension Board,[5] which entered into effect as from 1 August 1997;

2. *Approves*, with effect from the date of its adoption by the General Assembly, the amendment of article 45 of the Regulations of the United Nations Joint Staff Pension Fund to provide for a payment facility in respect of former spouses, as set out in the annex to the present resolution;

3. *Requests* the Board to monitor the experience in implementing the payment facility and to report to the General Assembly, as necessary;

4. *Approves*, with effect from 1 April 1999, the inclusion of a new article in the Regulations of the Fund to provide for a divorced surviving spouse's benefit, subject to

conditions regarding eligibility for the benefit and the determination of its amount, as set out in the text of the new article contained in the annex to the present resolution;

5. *Notes* that the Standing Committee of the Board has been requested to review, at its meeting in 1999, the situation of divorced spouses who would not be covered by the proposed new article for reasons related to its prospective application;

6. *Approves*, with effect from 1 April 1999, the arrangement recommended for the optional purchase of surviving spouses' benefits in respect of marriages after separation, in accordance with the provisions of the new article set out in the annex to the present resolution;

7. *Approves also*, with effect from 1 April 1999, the amendments to article 34 to eliminate the current provision which requires discontinuation of a surviving spouse's benefit upon remarriage, as set out in the annex to the present resolution;

8. *Notes* that the Standing Committee of the Board will consider, at its meeting in 1999, whether the change in paragraph 7 above might be extended to surviving spouses who had remarried prior to the effective date of the amendment;

9. *Encourages* the Board to continue its efforts in addressing these issues;

VII

Application of the Interim Commission for the International Trade Organization for withdrawal from membership in the United Nations Joint Staff Pension Fund

Having considered the report of the United Nations Joint Staff Pension Board on its forty-ninth (special) session, submitted to the General Assembly and to the member organizations of the United Nations Joint Staff Pension Fund,[7] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[8] on the decision of 16 October 1998 of the General Council of the World Trade Organization and the Executive Committee of the Interim Commission for the International Trade Organization to authorize the Director-General of the World Trade Organization to inform the Fund that the Interim Commission wishes to apply for termination of its membership in the Fund on 31 December 1998, subject to the conclusion of satisfactory transfer arrangements with the Fund,

Regretting the wishes of the Interim Commission for the International Trade Organization to apply for termination of its membership in the Fund effective 31 December 1998,

1. *Takes note* of the wishes of the Interim Commission for the International Trade Organization to apply for termination of its membership in the United Nations Joint Staff Pension Fund effective 31 December 1998, in the light of the strong commitment of the General Assembly to preserve the United Nations common system of salaries and allowances;

2. *Notes* that, in accordance with article 16 of the Regulations of the Fund, the data required for the determination of the proportionate share of the total assets of the Fund payable to the World Trade Organization as at the date of termination, including the relevant actuarial valuations, will not be available at the proposed date of termination;

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[7] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 9A* (A/53/9/Add.1).

[8] A/53/696.

3. *Notes also* that the United Nations Joint Staff Pension Board, on the basis of the application of the methodology approved by the Board and agreed upon by the Interim Commission for the International Trade Organization, has made a recommendation for the termination of the membership of the Interim Commission in the Fund, effective 31 December 1998;

4. *Draws the attention* of the members of the World Trade Organization that a staff member of the Interim Commission for the International Trade Organization ceasing participation in the Fund will have the possibility of electing to receive a benefit from the Fund and, at the same time, accepting an offer of employment in the secretariat of the World Trade Organization;

5. *Decides* to terminate the membership of the Interim Commission in the Fund as at 31 December 1998 upon receipt by the Secretary of the Board of an unconditional written notification from the Director-General of the World Trade Organization to that effect, no later than 15 January 1999;

6. *Decides also* that the termination of the membership of the Interim Commission is subject to receipt by the Secretary of the Board by 31 December 1998 of a written undertaking from the World Trade Organization that it will hold the Fund harmless from any and all claims against the Fund by Interim Commission participants, retirees or beneficiaries, arising from or relating to the termination of the membership of the Interim Commission in the Fund, as set out in paragraph 31 of the report on the special session of the Board;[7]

7. *Decides further* that the proportionate share of the assets of the Fund payable to the World Trade Organization upon the termination of the membership of the Interim Commission shall be determined and remitted in accordance with the procedures set out in paragraphs 25 to 27 of the report of the Board[7] and that this shall represent a complete and final settlement of the amount payable as a result of the termination of the membership of the Interim Commission in the Fund;

VIII

Other matters

1. *Takes note* of the observations of the United Nations Joint Staff Pension Board, as set out in paragraphs 348 and 352 of its report,[5] on the review and conclusions reached by the International Civil Service Commission on the changes in average tax rates at the seven headquarters countries which formed the basis for the development of the current common scale of staff assessment for pensionable remuneration, and on the impact of the possible use of national tax rates to determine pensionable remuneration for staff in the General Service and related categories;

2. *Takes note* of the further review carried out by the Board, as requested in section VIII of its resolution 51/217, of a possible amendment of article 40 (*a*) of the Regulations of the United Nations Joint Staff Pension Fund in respect of the re-employment of retirees in receipt of benefits from the Fund under appointments of more than two but less than six months per calendar year;

3. *Concurs* that it would not be desirable to pursue a revision of article 40 (*a*) of the Fund's Regulations at the present time, for the reasons set out by the Board in paragraphs 358 to 360 of its report,[5] leaving it to the member organizations of the Fund to determine their respective personnel policies in this regard, as has been done for the United Nations Secretariat through General Assembly decision 51/408 of 4 November 1996;

4. *Approves*, with effect from the date of adoption by the General Assembly, the amendments to articles 21 (*b*) and 32 (*a*) of the Regulations of the Fund, which relate to the time limit for linking periods of contributory service, if no benefit has been paid, as set out in the annex to the present resolution;

5. *Takes note* of the other matters dealt with in section X of the report of the Board;[5]

IX

Investments of the United Nations Joint Staff Pension Fund

1. *Takes note* of the report of the Secretary-General on the investments of the United Nations Joint Staff Pension Fund,[2] as well as the observations of the United Nations Joint Staff Pension Board thereon in its report;[5]

2. *Expresses its appreciation* to the Secretary-General and to the members of the Investments Committee for the investment performance of the Fund, which contributed significantly to the actuarial surplus of the Fund as at 31 December 1997;

3. *Welcomes* the development of a strategic benchmark for the Fund's investment performance, as described in paragraph 33 of the report of the Secretary-General[2] and paragraphs 62 and 63 of the report of the Board;[5]

4. *Supports* the efforts of the Secretary-General to continue consideration of suitable benchmarks and other indicators for assessing the Fund's investment performance;

5. *Takes note* of the observations of the Board of Auditors on the outstanding tax refunds due to the Fund from some Member States in respect of direct taxes imposed on the Fund's investment income, as set out in paragraphs 13 to 15 of its report, which is reproduced in annex III to the report of the Board;[5]

6. *Urges* those Member States which have outstanding balances on foreign tax accounts receivable to provide the reimbursement due as quickly as possible;

7. *Reiterates its request* to those Member States which do not grant tax exemptions to make all possible efforts to do so as soon as possible.

Annex

Amendments to the Regulations of the United Nations Joint Staff Pension Fund

Article 7

Secretariat of the United Nations Joint Staff Pension Board

1. Replace paragraph (*a*) with the following:

"(a) The Chief Executive Officer of the Fund and a Deputy shall be appointed by the Secretary-General on the recommendation of the Board."

2. Replace paragraph (*c*) with the following:

"(c) The Chief Executive Officer shall perform that function under the authority of the Board and shall certify for payment all benefits properly payable under these Regulations. The Chief Executive Officer shall also serve as Secretary of the

Board. In the absence of the Chief Executive Officer of the Fund, the Deputy Chief Executive Officer shall perform these functions."

Article 21

Participation

Replace paragraph (*b*) with the following:

"(b) Participation shall cease when the organization by which the participant is employed ceases to be a member organization, or when he or she dies or separates from such member organization, except that participation shall not be deemed to have ceased where a participant resumes contributory service with a member organization within 36 months after separation without a benefit having been paid."

Article 32

Deferment of payment or choice of benefit

Replace paragraph (*a*) with the following:

"(a) The payment to a participant of a withdrawal settlement, or the exercise by a participant of a choice among available benefits, or between a form of benefit involving payment in a lump sum and another form, may be deferred at the participant's request for a period of 36 months."

Article 34

Widow's benefit

1. Replace paragraph (*f*) with the following:

"(f) The benefit shall be payable at periodic intervals for life, provided that a benefit payable at an annual rate of less than 200 dollars may be commuted by the widow into a lump sum which is the actuarial equivalent of the benefit at the standard annual rate under (c) above, or the annual rate under (e) above, as the case may be."

2. Replace paragraph (*g*) with the following:

"(g) The benefit shall, where there is more than one surviving spouse, be divided equally between the spouses, and upon the death of each such spouse shall be equally divided among the remainder."

3. Delete paragraph (*h*) in its entirety.

Article 35 *bis*

Divorced surviving spouse's benefit

Add the following new article:

(a) Any divorced spouse of a participant or former participant, separated on or after 1 April 1999, who was entitled to a retirement, early retirement, deferred retirement or disability benefit, or of a participant who died in service on or after that date, may, subject to the provisions of article 34 (b) (applicable also to widowers), request a former spouse's benefit, if the conditions specified in paragraph (b) below are fulfilled;

(b) Subject to paragraph (d) below, the divorced spouse is entitled to the benefit set out in paragraph (c) below, payable prospectively following receipt of the request for a divorced surviving spouse's benefit, if, in the opinion of the Secretary, all of the following conditions are fulfilled:

(i) The participant had been married to the former spouse for a continuous period of at least ten years, during which contributions were paid to the Fund on account of the participant or the participant was awarded a disability benefit under article 33 of the Regulations;

(ii) The former spouse had not remarried;

(iii) The participant's death occurred within 15 years of the date when the divorce became final, unless the former spouse proves that at the time of death the participant was under a legal obligation to pay maintenance to the former spouse;

(iv) The former spouse has reached the age of 40. Otherwise the benefit entitlement shall commence on the day immediately following the day that age is reached; and

(v) Evidence is provided by the former spouse that the participant's pension entitlement from the Fund was not taken into account in a divorce settlement;

(c) A former spouse who, in the opinion of the Secretary, has met the conditions set out in paragraph (b) above shall be entitled to the widow's or widower's benefit under article 34 or 35 as the case may be; however, if the participant is survived by both one or more such former spouses and/or by a spouse entitled to a benefit under article 34 or 35, the benefit payable under article 34 or 35 shall be divided between the spouse and former spouse(s) in proportion to the duration of their marriages to the participant;

(d) Article 34 (f) and (g) shall apply *mutatis mutandis*.

Article 35 *ter*

Spouses married after separation

Add the following new article:

(a) A former participant receiving a periodic benefit may elect to provide a periodic benefit for life in a specified amount (subject to paragraph (b) below) to a spouse who was not married to him or her at the date of separation. Such election shall be made within 180 days of the date of marriage or of the entry into force of this provision, if later, and shall become effective one year after the date of marriage, or one year after the date of entry into force of this provision, as appropriate. The benefit shall be payable as of the first day of the month following the death of the former participant. When the election becomes effective, the benefit payable to the former participant shall be reduced in accordance with actuarial factors to be determined by the Fund's Consulting Actuary. An election under this subsection may not be revoked after it becomes effective, except by the death of the spouse, in which case it will be considered terminated as from that date;

(b) Any election made under paragraph (a) shall be subject to the following:

(i) The amount of the periodic benefit payable to the former participant, after reduction owing to elections made pursuant to paragraph (a) above, shall be at

least one half of the benefit that would have been payable without any such elections; and

(ii) The amount of the benefit payable to the spouse shall not be larger than the amount of the benefit payable to the retired participant after reduction for the elections.

Article 45

Non-assignability of rights

Replace the text of article 45 with the following:

"A participant or beneficiary may not assign his rights under these Regulations. Notwithstanding the foregoing, the Fund may, upon receipt of a request from a participant or former participant made pursuant to a legal obligation arising from a marital or parental relationship and evidenced by an order of a court or by a settlement agreement incorporated into a divorce or other court order, direct that a portion of a benefit payable by the Fund to such participant for life be paid to one or more former spouses and/or a current spouse from whom the participant or former participant is living apart. Such direction or payment related thereto shall not convey to any person a benefit entitlement from the Fund or (except as provided herein) provide any rights under the Regulations of the Fund to such person or increase the total benefits otherwise payable by the Fund. To be acted upon, a request must be consistent with the Regulations of the Fund. The direction in any such request shall normally be irrevocable; however, a participant or former participant may request, upon satisfactory evidence based on a court order or a provision of a settlement agreement incorporated into a court decree, a new direction that would alter or discontinue the payment or payments. Furthermore, any direction shall cease to have effect following the death of the participant or former participant. If a designee under a direction predeceases the participant or former participant, the payments shall not commence, or if they have commenced, shall cease upon the designee's death. In the event that the payment or payments under a direction have been diminished, discontinued or have failed to commence or have ceased, the amount of benefit payable to the participant or former participant shall be duly adjusted."

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Fifty-third session
Agenda item 111

Draft resolution submitted by the Chairman following informal consultations

Financial reports and audited financial statements, and reports of the Board of Auditors

The General Assembly,

Having considered, for the period ended 31 December 1997, the financial reports and audited financial statements of the United Nations,[1] United Nations peacekeeping operations (for the period ended 30 June 1997),[2] the International Trade Centre UNCTAD/WTO and the United Nations University,[3] the United Nations Development Programme,[4] the United Nations Children's Fund,[5] the United Nations Relief and Works Agency for Palestine Refugees in the Near East,[6] the United Nations Institute for Training and Research,[7] the voluntary funds administered by the United Nations High Commissioner for Refugees,[8] the Fund of the United Nations Environment Programme,[9] the United Nations Population Fund,[10] the United Nations Habitat and Human Settlements Foundation,[11] the Fund of the United Nations International Drug Control Programme,[12] the United Nations Office for

[1] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 5* (A/53/5), vol. I, chaps. I and V.
[2] Ibid., *Fifty-second Session, Supplement No. 5* (A/52/5), vol. II, chaps. I and V.
[3] Ibid., *Fifty-third Session, Supplement No. 5* (A/53/5),vol. III, chap. IV, and vol. IV, chaps. I and V.
[4] Ibid., *Supplement No.5A* (A/53/5/Add.1), chaps. I and IV.
[5] Ibid., *Supplement No.5B* (A/53/5/Add.2), chaps. I and IV.
[6] Ibid., *Supplement No.5C* (A/53/5/Add.3), chaps. I and V.
[7] Ibid., *Supplement No.5D* (A/53/5/Add.4), chaps. I and V.
[8] Ibid., *Supplement No.5E* (A/53/5/Add.5), chaps. III and IV.
[9] Ibid., *Supplement No.5F* (A/53/5/Add.6), chaps. I and V.
[10] Ibid., *Supplement No.5G* (A/53/5/Add.7), chaps. I and V.
[11] Ibid., *Supplement No.5H* (A/53/5/Add.8), chaps. I and V.
[12] Ibid., *Supplement No.5I* (A/53/5/Add.9), chaps. I and V.

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Project Services,[13] the reports and audit opinions of the Board of Auditors,[14] the concise summary of principal findings, conclusions and recommendations of the Board of Auditors[15] and the report of the Advisory Committee on Administrative and Budgetary Questions,[16]

Taking note of the reports of the Secretary-General on the measures taken or to be taken to implement the current recommendations of the Board of Auditors,[17] and of the responses of the executive heads of the United Nations organizations and programmes to the Board's recommendations,[18]

Commending the Board of Auditors for carrying out its reviews in a comprehensive and efficient manner, in line with regulation 12.5 of the financial regulations of the United Nations,

Expressing concern about the persistence of problems and defects in the financial administration and management of the United Nations, observed by the Board,

Emphasizing the need to improve implementation of the Board's recommendations, as approved by the General Assembly,

1. *Accepts* the financial reports and audited financial statements and the reports and audit opinions of the Board of Auditors regarding the above-mentioned organizations, subject to the provisions of the present resolution;

2. *Also accepts* the concise summary of principal findings, conclusions and recommendations of the Board of Auditors, subject to the provisions of the present resolution;

3. *Notes with serious concern* that the Board of Auditors has qualified its audit opinion on the financial statements of the United Nations Development Programme, the United Nations Population Fund and the United Nations International Drug Control Programme;

4. *Requests* the Secretary-General and the executive heads of the United Nations funds and programmes mentioned in paragraph 3 above to take steps to rectify the situation in order to avoid another qualification during the next audit;

5. *Approves* all the recommendations of the Board of Auditors, and endorses the comments thereon contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[16] subject to the provisions of the present resolution;

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[13] Ibid., *Supplement No. 5J* (A/53/5/Add.10), chaps. I and IV.

[14] Ibid., *Fifty-first Session, Supplement No. 5* (A/51/5), vol. I, chaps. II and III; Ibid., *Fifty-second Session, Supplement No. 5* (A/52/5), vol. II, chaps. II and III; Ibid., *Fifty-third Session, Supplement No. 5* (A/53/5),vol. III, chaps. I and II; and vol. IV, chaps. II and III; ibid., *Supplement No.5A* (A/53/5/Add.1), chaps. II and III; ibid., *Supplement No.5B* (A/53/5/Add.2), chaps. II and III; ibid., *Supplement No.5C* (A/53/5/Add.3), chaps. II and III; ibid., *Supplement No.5D* (A/53/5/Add.4), chaps. II and III; ibid., *Supplement No.5E* (A/53/5/Add.5), chaps. I and II; ibid., *Supplement No.5F* (A/53/5/Add.6), chaps. II and III; ibid., *Supplement No.5G* (A/53/5/Add.7), chaps. II and III; ibid., *Supplement No.5H* (A/53/5/Add.8), chaps. II and III; ibid., *Supplement No.5I* (A/53/5/Add.9), chaps. II and III; ibid., *Supplement No.5J* (A/53/5/Add.10), chaps. II and III.

[15] See A/53/217.

[16] A/53/513.

[17] A/53/335 and A/52/879.

[18] A/53/335/Add.1.

6. *Requests* the Secretary-General and the executive heads of the United Nations funds and programmes to ensure timely implementation of the Board's recommendations in accordance with the provisions of paragraphs 3–5 of its resolution 52/212 B of 31 March 1998;

7. *Decides* to consider specific issues, as appropriate, under the item entitled "Financial reports and audited financial statements, and reports of the board of Auditors" at its resumed fifty-third session.

United Nations A/C.5/53/L.17

General Assembly

Distr.: Limited
7 December 1998

Original: English

Fifty-third session
Fifth Committee
Agenda item 113
Programme budget for the biennium 1998–1999

Draft decision submitted by the Vice-Chairman following informal consultations

Financial arrangements associated with the dining room at the International Court of Justice

The General Assembly takes note of the report of the Secretary-General,[1] with the understanding, provided by the Secretariat, that the United Nations provides no subsidy in any form for the operation of the dining room at the International Court of Justice.

[1] A/C.5/53/19.

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United Nations A/C.5/53/L.18

General Assembly

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11 December 1998

Original: English

Fifty-third session
Fifth Committee
Agenda item 114
Programme planning

Draft resolution submitted by the Chairman following informal consultations

Programme planning

The General Assembly,

Recalling its resolutions 37/234 of 21 December 1982, 38/227 A of 20 December 1983, 41/213 of 19 December 1986 and 51/219 of 18 December 1996,

Having examined the proposed revisions to the medium-term plan for the period 1998–2001,[1]

Having considered the report of the Committee for Programme and Coordination on the work of its thirty-eighth session,[2]

Having also considered the reports of the Secretary-General on the proposed revisions to the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation,[3] priority-setting within the medium-term plan,[4] and the programme performance of the United Nations for the biennium 1996–1997,[5] as well as the note by the Secretary-General transmitting the report of the Office of Internal Oversight Services on strengthening the role of evaluation findings in programme design, delivery and policy directives,[6]

1. *Welcomes* the report of the Committee for Programme and Coordination on the work of its thirty-eighth session;[2]

[1] A/53/6 (Progs. 1–3, 5–8, 13, 13/Rev.1, 14–18, 20, 23, 23/Corr.1, 24, 24/Corr.1, and 26–28).
[2] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 16* (A/53/16).
[3] A/53/133.
[4] A/53/134.
[5] A/53/122 and Add.1.
[6] A/53/90.

98-38673 (E) 121298

2. *Takes note* of the appreciable efforts made at the thirty-eighth session of the Committee for Programme and Coordination to improve the working methods and procedures of the Committee within the framework of its mandate;

3. *Reaffirms* the role of the Committee for Programme and Coordination as the main subsidiary organ of the General Assembly and the Economic and Social Council for planning, programming and coordination;

4. *Takes note* of the conclusions and recommendations contained in part one, chapter V, of the report of the Committee for Programme and Coordination on the work of its thirty-eighth session and looks forward to their implementation;

I

Medium-term plan for the period 1998–2001

1. *Reaffirms* regulation 4.2 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation, and requests the Secretary-General to ensure full compliance with this regulation;

2. *Adopts* the proposed revisions to the medium-term plan for the period 1998–2001 submitted by the Secretary-General,[1] as amended by the Committee for Programme and Coordination;[7]

3. *Emphasizes* the importance of the consultative process with Member States;

4. *Also emphasizes* the importance of the contribution of the sectoral, regional and central intergovernmental bodies, in particular the Main Committees of the General Assembly, in reviewing and improving the quality of the medium-term plan and its revisions;

5. *Regrets* that revisions to some programmes of the medium-term plan for the period 1998–2001 were not reviewed by the relevant intergovernmental bodies;

6. *Reiterates its request* to the Secretary-General to take all appropriate measures, including ad hoc measures, and to submit proposals through the Committee for Programme and Coordination, to the General Assembly at its fifty-fourth session, so as to enable the Main Committees of the General Assembly, as well as the sectoral, functional and regional bodies, effectively to review the relevant portions of the medium-term plan or its revisions, with a view to facilitating their consideration by the Committee for Programme and Coordination and the Fifth Committee;

7. *Requests* the Secretary-General to submit a preliminary report, in accordance with the existing mandates of the General Assembly, on possible arrangements for post-conflict rehabilitation and reconstruction, as well as on the transition from relief to development, maintaining the distinct nature of both activities, for consideration by the relevant Main Committees of the General Assembly and intergovernmental bodies;

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[7] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 16* (A/53/16), part one, chap. II.B and part two, chap. III.A.

II

Priorities

1. *Stresses* the importance of priority-setting as an integral part of the planning, programming and budgeting process;

2. *Decides* that priorities shall continue to be established in the medium-term plan, which is the principal policy directive of the United Nations, and shall guide the allocation of resources in subsequent programme budgets through the mechanisms provided for in General Assembly resolution 41/213;

3. *Also decides* that priorities contained in the budget outline shall be in conformity with the priorities in the medium-term plan;

4. *Emphasizes* that priorities, once established by the General Assembly, cannot be changed or altered unless it so decides;

III

Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation

1. *Approves* the conclusions and recommendations of the Committee for Programme and Coordination on the revisions to the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;[8]

2. *Requests* the Secretary-General to take the necessary action to prepare revisions to the relevant rules and to bring them to the attention of the General Assembly through the Committee for Programme and Coordination before promulgation;

IV

New narratives of the programme budget

Approves the new programme narratives for section 7A, Economic and social affairs[9] and section 26, Public information,[10] subject to the modifications recommended by the Committee for Programme and Coordination[11] and also to the provisions of the present resolution;

V

Programme performance

1. *Takes note* of the report of the Secretary-General on the programme performance of the United Nations for the biennium 1996–1997[5] and the recommendations of the Committee for Programme and Coordination thereon, subject to the provisions below;

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[8] Ibid., part two, para. 52.

[9] E/AC.51/1998/6 (Sect. 7A) and Corr.1.

[10] E/AC.51/1998/6 (Sect. 26).

[11] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 16* (A/53/16), part one, paras. 192 and 208.

2. *Notes with concern* the late submission of the programme performance report, and urges the Secretary-General to submit the report in future to all Member States by the end of the first quarter following completion of the biennial budget period, in accordance with regulation 6.3 of the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

3. *Recalls* section II, paragraph 13, of its resolution 50/214 of 23 December 1995, in which it decided to keep the vacancy rate at 6.4 per cent during the biennium 1996–1997, and, in this context, expresses its deep concern at the high vacancy rate and its adverse impact in some areas of programme delivery;

4. *Reaffirms* that the vacancy rate is a tool for budgetary calculations and should not be used to achieve budgetary savings;

5. *Deeply regrets* the use of vacant posts for consultancies and short-term appointments during the biennium 1996–1997;

6. *Notes with appreciation* that the United Nations, particularly the regional commissions, provided development-related advisory and technical support to Member States during the biennium 1996–1997, and requests the Secretary-General to continue to extend such services during the current biennium, in accordance with existing mandates;

7. *Reaffirms* the right of Member States to seek the support and assistance of the United Nations, individually and collectively, in the regional and subregional context, in their efforts to promote developmental activities;

8. *Emphasizes* the need for greater interaction between the regional commissions and respective regional organizations;

9. *Requests* the Secretary-General to ensure that the regional commissions provide technical assistance to Member States, including through their respective regional organizations;

10. *Notes* the efforts made to improve the quality of the report and to review performance within the context of the medium-term plan for the period 1992-1997, and stresses that in future performance reports more emphasis should be placed on qualitative analysis to reflect achievements in implementing programme activities;

11. *Reaffirms* regulation 4.1 of the United Nations Financial Regulations and Rules, and reiterates that resources should be utilized strictly for the purposes approved by the General Assembly;

12. *Notes with concern* that some of the findings contained in the programme performance report for the biennium 1996–1997 are ambiguous and contradictory, and therefore some of the conclusions remain vague and general in nature;

13. *Also notes with concern* that the programme performance report for the biennium 1996–1997, in some instances, commented on actions which did not conform with the resolutions of the General Assembly;

14. *Notes with concern* that some resources were redeployed to fund activities that were not approved in the programme budget for the biennium 1996–1997, while a number of mandated programmes and activities, particularly in priority areas, were postponed, curtailed or cancelled;

15. *Requests* the Secretary General, in the light of paragraph 57 of the programme performance report for the biennium 1996–1997,[12] to report with clear evidence on the impact of the reform of the Organization and restructuring of the Secretariat on programme delivery during the biennium 1998–1999 in the context of the report on the programme performance of the United Nations for that biennium;

16. *Notes* the finding in the programme performance report for the biennium 1996–1997 that programme managers, in accordance with the decisions of the General Assembly and the relevant regulations and rules, have managed to minimize the adverse effect of financial constraints and achieved high rates of implementation in some areas;

17. *Recognizes* the need for effective systems at the intergovernmental and departmental levels to ensure that activities correspond to the mandates reflected in the medium-term plan and programme budgets, as well as the need to monitor and evaluate the quality of performance;

18. *Requests* the Secretary-General to submit proposals for consideration by the Committee for Programme and Coordination at its thirty-ninth session on ways in which the full implementation and the quality of mandated programmes and activities could be ensured and could be better assessed by and reported to Member States;

19. *Also requests* the Secretary-General to provide information on the reasons for the further postponement of the delivery of outputs to the biennium 1998–1999 and the opinion of relevant intergovernmental bodies on the proposal by the Secretary-General to delete 57 outputs carried over from the biennium 1994–1995, for consideration at its current session;

20. *Notes* that the proposals requested in paragraph 50 of the annex to resolution 51/241 of 31 July 1997 have not been submitted and, in this context, reiterates its request to the Secretary-General to enhance the role and participation of all relevant departments, in particular the Office of Programme Planning, Budget and Accounts, in the preparation of future programme performance reports;

VI

Evaluation

1. *Stresses* the importance and necessity of further improving and integrating evaluation into the cycle of programme planning, budgeting and monitoring with a view to improving and strengthening programme formulation and implementation;

2. *Also stresses* that the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation provide a sound basis for effective monitoring and evaluation if implemented in all parts of the Organization;

3. *Approves* the addition of the programmes on policy coordination and sustainable development and on population to the schedule of in-depth evaluations to be submitted to the Committee for Programme and Coordination at its forty-first session;

4. *Endorses* the conclusions and recommendations of the Committee for Programme and Coordination[13] on the in-depth evaluations of the United Nations International Drug

[12] A/53/122.

[13] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 16* (A/53/16), part one, paras. 225–230, 239–241 and 250–253.

Control Programme and the United Nations Crime Prevention and Criminal Justice Programme and on the triennial review of the implementation of the recommendations made by the Committee at its thirty-fifth session on the evaluation of peacekeeping operations: start-up phase;[14]

5. *Decides* to forward to the Governing Council of the United Nations Environment Programme the triennial review of the implementation of the recommendations made by the Committee at its thirty-fifth session on the evaluation of the programme on environment;[15]

6. *Emphasizes* that guidelines on programme monitoring and evaluation should be in conformity with the Regulations and Rules Governing Programme Planning, the Programme Aspects of the Budget, the Monitoring of Implementation and the Methods of Evaluation;

VII

Other conclusions and recommendations of the Committee for Programme and Coordination

Endorses the conclusions and recommendations of the Committee for Programme and Coordination[16] regarding the annual overview report of the Administrative Committee on Coordination for 1997,[17] the progress report on the system-wide medium-term plan for the advancement of women, 1996–2001,[18] and the United Nations System-wide Special Initiative for the Implementation of the United Nations New Agenda for the Development of Africa in the 1990s.[19]

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[14] E/AC.51/1998/2 and Corr.1, E/AC.51/1998/3 and E/AC.51/1998/4 and Corr.1.

[15] E/AC.51/1998/5 and Corr.1.

[16] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 16* (A/53/16), part one, paras. 285–288, 301–310 and 323–333.

[17] E/1998/21.

[18] E/CN.6/1998/3.

[19] E/AC.51/1998/7.

United Nations A/C.5/53/L.19

General Assembly

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10 December 1998

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Fifty-third session
Fifth Committee
Agenda item 123
Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola

Draft resolution submitted by the Chairman following informal consultations

Financing of the United Nations Observer Mission in Angola

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in Angola[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Bearing in mind Security Council resolutions 626 (1988) of 20 December 1988, by which the Council established the United Nations Angola Verification Mission, 696 (1991) of 30 May 1991, by which the Council decided to entrust a new mandate to the United Nations Angola Verification Mission (thenceforth called the United Nations Angola Verification Mission II), 976 (1995) of 8 February 1995, by which the Council authorized the establishment of a peacekeeping operation (thenceforth called the United Nations Angola Verification Mission III), 1118 (1997) of 30 June 1997, by which the Council decided to establish, as from 1 July 1997, the United Nations Observer Mission in Angola, and its subsequent resolutions, the latest of which was resolution 1213 (1998) of 3 December 1998,

Recalling its resolution 43/231 of 16 February 1989 on the financing of the Verification Mission and its subsequent resolutions and decisions thereon, the latest of which was resolution 52/8 C of 26 June 1998,

Reaffirming that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

[1] A/52/799/Add.1
[2] A/53/722.

98-38984 (E) 101298

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S-IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Observer Mission,

Mindful of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Takes note* of the status of contributions to the United Nations Observer Mission in Angola as at 30 November 1998, including the contributions outstanding in the amount of 105.4 million United States dollars, representing 9 per cent of the total assessed contributions from the inception of the Verification Mission to the period ending 30 June 1997 and from the inception of the Observer Mission to the period ending 31 October 1998, notes that some 18 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure the payment of their assessed contributions to the Observer Mission in full and on time;

5. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

6. *Requests* the Secretary-General to take all necessary action to ensure that the Observer Mission is administered with maximum efficiency and economy;

7. *Also requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to employ locally recruited staff for the Observer Mission against General Service posts, commensurate with the requirements of the Mission;

8. *Reiterates* the request set out in paragraph 9 of its resolution 52/8;

9. *Requests* the Secretary-General to ensure that all managers exercising financial responsibility are issued the revised and updated version of the Financial Regulations and Rules of the United Nations;

10. *Also requests* the Secretary-General to ensure that every official of the United Nations is responsible to the Secretary-General for the regularity of the actions taken by him or her in the course of his or her official duties and that any official who takes any action contrary to the Financial Rules, or to the administrative instructions issued in connection

therewith, may be held personally responsible and financially liable for the consequences of such action;

11. *Recalls* its request to the Secretary-General in its resolution 49/218 of 23 December 1994 to include full implementation of the Financial Regulations and Rules of the United Nations as a specific performance indicator in the performance appraisal of all managers;

12. *Decides* to appropriate to the Special Account for the United Nations Observer Mission in Angola the additional amount of 87,200,000 dollars gross (84,575,000 dollars net) for the operation of the Mission for the period from 1 July 1998 to 30 June 1999, taking into account the amount of 45,899,080 dollars gross (44,301,680 dollars net) already appropriated for the period from 1 July to 31 October 1998 under the provisions of its resolution 52/8 C, and inclusive of the amount of 10,900,000 dollars gross (10,500,650 dollars net) authorized by the Advisory Committee for the month of November 1998 under the terms of section IV of Assembly resolution 49/233 A of 23 December 1994;

13. *Decides also*, as an ad hoc arrangement, and taking into account the amount of 45,899,080 dollars gross (44,301,680 dollars net) already apportioned under the provisions of its resolution 52/8 C, to apportion among Member States the additional amount of 42,821,400 dollars gross (41,532,400 dollars net) for the period from 1 November 1998 to 26 February 1999, in accordance with the composition of groups set out in paragraphs 3 and 4 of its resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A to C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the years 1998 and 1999, as set out in its resolution 52/215 A of 22 December 1997;

14. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 13 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,289,000 dollars approved for the period from 1 November 1998 to 26 February 1999;

15. *Decides*, as an ad hoc arrangement, to apportion among Member States the amount of 44,378,600 dollars gross (43,042,600 dollars net) for the period from 27 February to 30 June 1999 at a monthly rate of 10,900,000 dollars gross (10,571,875 dollars net), in accordance with the scheme set out in the present resolution and taking into account the scale of assessments for the year 1999 as set out in its resolution 52/215 A, subject to the decision of the Security Council to extend the mandate of the Observer Mission beyond 26 February 1999;

16. *Decides also* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 15 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,336,000 dollars approved for the period from 27 February to 30 June 1999;

17. *Invites* voluntary contributions to the Observer Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

18. *Decides* to keep under review during its fifty-third session the item entitled "Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola".

United Nations A/C.5/53/L.19*

General Assembly

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11 December 1998

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Fifty-third session
Fifth Committee
Agenda item 123
Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola

Draft resolution submitted by the Chairman following informal consultations

Financing of the United Nations Observer Mission in Angola

The General Assembly,

Having considered the report of the Secretary-General on the financing of the United Nations Observer Mission in Angola[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Bearing in mind Security Council resolutions 626 (1988) of 20 December 1988, by which the Council established the United Nations Angola Verification Mission, 696 (1991) of 30 May 1991, by which the Council decided to entrust a new mandate to the United Nations Angola Verification Mission (thenceforth called the United Nations Angola Verification Mission II), 976 (1995) of 8 February 1995, by which the Council authorized the establishment of a peacekeeping operation (thenceforth called the United Nations Angola Verification Mission III), 1118 (1997) of 30 June 1997, by which the Council decided to establish, as from 1 July 1997, the United Nations Observer Mission in Angola, and its subsequent resolutions, the latest of which was resolution 1213 (1998) of 3 December 1998,

Recalling its resolution 43/231 of 16 February 1989 on the financing of the Verification Mission and its subsequent resolutions and decisions thereon, the latest of which was resolution 52/8 C of 26 June 1998,

Reaffirming that the costs of the Observer Mission are expenses of the Organization to be borne by Member States in accordance with Article 17, paragraph 2, of the Charter of the United Nations,

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* Reissued for technical reasons.

1 A/52/799/Add.1.

2 A/53/722.

98-39173 (E) 111298

Recalling its previous decisions regarding the fact that, in order to meet the expenditures caused by the Mission, a different procedure is required from that applied to meet expenditures of the regular budget of the United Nations,

Taking into account the fact that the economically more developed countries are in a position to make relatively larger contributions and that the economically less developed countries have a relatively limited capacity to contribute towards such an operation,

Bearing in mind the special responsibilities of the States permanent members of the Security Council, as indicated in General Assembly resolution 1874 (S–IV) of 27 June 1963, in the financing of such operations,

Noting with appreciation that voluntary contributions have been made to the Observer Mission,

Mindful of the fact that it is essential to provide the Observer Mission with the necessary financial resources to enable it to fulfil its responsibilities under the relevant resolutions of the Security Council,

1. *Takes note* of the status of contributions to the United Nations Observer Mission in Angola as at 30 November 1998, including the contributions outstanding in the amount of 105.4 million United States dollars, representing 9 per cent of the total assessed contributions from the inception of the Verification Mission to the period ending 30 June 1997 and from the inception of the Observer Mission to the period ending 31 October 1998, notes that some 18 per cent of the Member States have paid their assessed contributions in full, and urges all other Member States concerned, in particular those in arrears, to ensure the payment of their outstanding assessed contributions;

2. *Expresses concern* about the financial situation with regard to peacekeeping activities, in particular as regards the reimbursement of troop contributors, which bear additional burdens owing to overdue payments by Member States of their assessments;

3. *Expresses its appreciation* to those Member States which have paid their assessed contributions in full;

4. *Urges* all other Member States to make every possible effort to ensure the payment of their assessed contributions to the Observer Mission in full and on time;

5. *Endorses* the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[2]

6. *Requests* the Secretary-General to take all necessary action to ensure that the Observer Mission is administered with maximum efficiency and economy;

7. *Also requests* the Secretary-General, in order to reduce the cost of employing General Service staff, to continue efforts to recruit local staff for the Observer Mission against General Service posts, commensurate with the requirements of the Mission;

8. *Reiterates* the request set out in paragraph 9 of its resolution 52/8 C;

9. *Requests* the Secretary-General to ensure that all managers exercising financial responsibility are issued the revised and updated version of the Financial Regulations and Rules of the United Nations;

10. *Also requests* the Secretary-General to ensure that every official of the United Nations is responsible to the Secretary-General for the regularity of the actions taken by him or her in the course of his or her official duties and that any official who takes any action contrary to the Financial Rules, or to the administrative instructions issued in connection

therewith, may be held personally responsible and financially liable for the consequences of such action;

11. *Recalls* its request to the Secretary-General in its resolution 49/218 of 23 December 1994 to include full implementation of the Financial Regulations and Rules of the United Nations as a specific performance indicator in the performance appraisal of all managers;

12. *Decides* to appropriate to the Special Account for the United Nations Observer Mission in Angola the additional amount of 87,200,000 dollars gross (84,575,000 dollars net) for the operation of the Mission for the period from 1 July 1998 to 30 June 1999, taking into account the amount of 45,899,080 dollars gross (44,301,680 dollars net) already appropriated for the period from 1 July to 31 October 1998 under the provisions of its resolution 52/8 C, and inclusive of the amount of 10,900,000 dollars gross (10,500,650 dollars net) authorized by the Advisory Committee for the month of November 1998 under the terms of section IV of Assembly resolution 49/233 A of 23 December 1994;

13. *Decides also*, as an ad hoc arrangement, and taking into account the amount of 45,899,080 dollars gross (44,301,680 dollars net) already apportioned under the provisions of its resolution 52/8 C, to apportion among Member States the additional amount of 42,821,400 dollars gross (41,532,400 dollars net) for the period from 1 November 1998 to 26 February 1999, in accordance with the composition of groups set out in paragraphs 3 and 4 of its resolution 43/232 of 1 March 1989, as adjusted by the Assembly in its resolutions 44/192 B of 21 December 1989, 45/269 of 27 August 1991, 46/198 A of 20 December 1991, 47/218 A of 23 December 1992, 49/249 A of 20 July 1995, 49/249 B of 14 September 1995, 50/224 of 11 April 1996, 51/218 A to C of 18 December 1996 and 52/230 of 31 March 1998 and its decisions 48/472 A of 23 December 1993 and 50/451 B of 23 December 1995, and taking into account the scale of assessments for the years 1998 and 1999, as set out in its resolution 52/215 A of 22 December 1997;

14. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 13 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,289,000 dollars approved for the period from 1 November 1998 to 26 February 1999;

15. *Decides*, as an ad hoc arrangement, to apportion among Member States the amount of 44,378,600 dollars gross (43,042,600 dollars net) for the period from 27 February to 30 June 1999 at a monthly rate of 10,900,000 dollars gross (10,571,875 dollars net), in accordance with the scheme set out in the present resolution and taking into account the scale of assessments for the year 1999 as set out in its resolution 52/215 A, subject to the decision of the Security Council to extend the mandate of the Observer Mission beyond 26 February 1999;

16. *Decides also* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph 15 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 1,336,000 dollars approved for the period from 27 February to 30 June 1999;

17. *Invites* voluntary contributions to the Observer Mission in cash and in the form of services and supplies acceptable to the Secretary-General, to be administered, as appropriate, in accordance with the procedure and practices established by the General Assembly;

18. *Decides* to keep under review during its fifty-third session the item entitled "Financing of the United Nations Angola Verification Mission and the United Nations Observer Mission in Angola".

United Nations A/C.5/53/L.20

General Assembly

Distr.: Limited
14 December 1998

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Fifty-third session
Fifth Committee
Agenda item 120
United Nations common system

Draft resolution submitted by the Vice-Chairman following informal consultations

United Nations common system

The General Assembly,

Having considered the twenty-fourth annual report of the International Civil Service Commission[1] and other related reports,[2]

Reaffirming its commitment to a single, unified United Nations common system as the cornerstone for the regulation and coordination of the conditions of service of the United Nations common system,

Convinced that the common system constitutes the best instrument to secure staff of the highest standards of efficiency, competence and integrity for the international civil service as stipulated under the Charter of the United Nations,

Reaffirming the central role of the Commission in the regulation and coordination of the conditions of service of the United Nations common system,

[1] *Official Records of the General Assembly, Fifty-third Session, Supplement No. 30* and corrigendum (A/53/30 and Corr.1).

[2] A/52/811, A/C.5/53/4 and A/C.5/53/27.

98-39005 (E) 141298

I

Conditions of service of staff in the Professional and higher categories

A. Noblemaire principle and its application

Recalling its resolutions 44/198 of 21 December 1989 and other relevant resolutions,

1. *Reconfirms* the continued application of the Noblemaire principle;

2. *Reaffirms* the need to continue to ensure the competitiveness of the conditions of service of the common system;

3. *Takes note* of the Commission's decision to suspend total compensation comparisons till 2001, and requests the Commission to undertake the next study to identify the highest paid national civil service in 2001, using the methodology endorsed by the General Assembly in a manner consistent with the United States/United Nations total compensation comparison;

B. Evolution of the margin

Recalling section I.B of its resolution 52/216 of 22 December 1997 and the standing mandate from the General Assembly, in which the Commission is requested to continue its review of the relationship between the net remuneration of the United Nations staff in the Professional and higher categories in New York and that of the comparator civil service (the federal civil service of the United States of America) employees in comparable positions in Washington, D.C. (referred to as "the margin"),

Recalling also section IX, paragraph 3, of its resolution 46/191 A of 20 December 1991, in which it requested the Commission to include in its work a review of the differences between the United Nations and the United States net remuneration at individual grade levels,

Recalling further section II.B, paragraph 3, of its resolution 48/224 of 23 December 1993, wherein it considered that the Commission should address the imbalance in the United Nations/United States remuneration ratios in the context of overall margin considerations,

1. *Takes note* of the Commission's intention, in the light of its previous recommendations with respect to the above request, to explore possible solutions to the problems of imbalances in the United Nations/United States net remuneration ratios at individual grade levels;

2. *Notes* that the margin between net remuneration of United Nations staff in grades P-1 to D-2 in New York and that of officials in comparable positions in the United States federal civil service for 1998 is 114.8;

C. Base/floor salary scale

Recalling section I.H of its resolution 44/198, by which it established a floor net salary level for staff in the Professional and higher categories by reference to the corresponding base net salary levels of officials in comparable positions serving at the base city of the comparator civil service,

Approves, with effect from 1 March 1999, the revised base scale of gross and net salaries for staff in the Professional and higher categories, contained in annex I to the present

resolution, and the consequential amendment to the Staff Regulations of the United Nations, as reflected in annex II to the present resolution;

D. Treatment of expatriation

Recalling section I.B, paragraph 3, of its resolution 50/208 of 23 December 1995 and section I.E, paragraph 4, of its resolution 51/216 of 18 December 1996,

1. *Takes note* of the analysis and decisions of the Commission thereon, as contained in paragraphs 104 to 117 of its report;[1]

2. *Requests* the Commission to continue to develop its study in this area and to report thereon to the General Assembly at its fifty-fifth session;

E. Common scale of staff assessment

Recalling section III, paragraph 1, of its resolution 51/216, by which it approved, with effect from 1 January 1997, a revised staff assessment scale recommended by the Commission for determining the pensionable remuneration of all categories of staff, and that in section III, paragraph 2, of the same resolution it requested the Commission to report on the impact of the differences in national and local tax rates at the seven headquarters duty stations on the gross pension benefits of locally recruited staff in the General Service and related categories at those duty stations in comparison with the compensation for such taxes provided by the common staff assessment rates,

1. *Takes note* of the Commission's conclusion that the current common staff assessment scale should continue to apply and should again be reviewed in the year 2000;[1]

2. *Takes note also* of the Commission's conclusions based on the comparison of the impact of the common staff assessment rates and local taxes on the levels of pensionable remuneration and consequent pensions of the General Service and related categories of staff as reported in paragraph 224 of its report;[1]

3. *Endorses* the Commission's view as set out in paragraph 225 of its report,[1] that the local practice approach to determining pensionable remuneration of the General Service and other locally recruited categories of staff should not be pursued further;

F. Dependency allowances

Recalling section II.F of its resolution 47/216 of 23 December 1992, in which it noted that the Commission would review the level of dependency allowances every two years,

Taking note of the review by the Commission of dependency allowances reflecting relevant changes in tax abatement and social legislation at the seven headquarters duty stations since 1996, as contained in paragraph 119 of its report,[1]

1. *Approves*, with effect from 1 January 1999, an increase of 14.6 per cent in the children's allowance (including that for disabled children) and in the secondary dependant's allowance;

2. *Takes note* of the updated list of hard-currency duty stations for which the allowances are specified in local currency, as contained in annex III to the present resolution;

3. *Notes* that dependency allowances payable to eligible common system staff should be reduced by the amount of any direct payments received from a Government in respect of dependants;

4. *Requests* the Commission to undertake an examination of the methodology, rationale and scope of the allowances in the year 2000;

G. Post adjustment matters

1. Operation of the post adjustment system

Recalling section I.B of its resolution 50/208 and section I.E of its resolution 51/216,

1. *Takes note* of the Commission's conclusions regarding the operation of the post adjustment system at the base of the system;

2. *Requests* the Commission to continue to explore the feasibility of using outside data sources for the next round of place-to-place surveys;

2. Post adjustment at Geneva

Recalling section I.B of its resolution 50/208, section I.E of its resolution 51/216 and section I.D of its resolution 52/216 related to the establishment of a single post adjustment index in respect of staff members whose duty station is Geneva,

Requests the Commission, in the context of its preparation of the next round of place-to-place surveys, as referred to in paragraph 141 of its report,[1] to conduct a comprehensive review of the post adjustment system as a whole with a view to its reform, with the assistance of independent experts, if necessary, keeping in mind the need for cohesion within the common system, and to ensure that the post adjustment at each duty station, with particular emphasis upon headquarters duty stations, is fully representative of the cost of living of all staff members in the Professional and higher categories working at each duty station, and to report thereon to the General Assembly no later than the fifty-fifth session of the Assembly;

II

Conditions of service applicable to both categories of staff

A. Education grant

Recalling section IV, paragraph 1, of its resolution 47/216 and section IV of its resolution 51/216, by which it endorsed the revised methodology for the determination of the education grant,

Recalling also section III.A, paragraph 1, of its resolution 52/216, by which it endorsed the modifications to the methodology and noted that the revised methodology would be taken into account beginning with the 1998 biennial review of the education grant,

1. *Approves* increases in the maximum reimbursement levels in the seven currency areas, as well as other adjustments to the reimbursement of expenses under the education grant, as contained in paragraph 190 of its report; [1]

2. *Takes note* of the decision of the Commission to review the methodology in the year 2001;

B. Recognition of language knowledge

Recalling section II.E of its resolution 48/224 of 23 December 1993, in which it requested the Commission to review the language incentive scheme of the United Nations and those of the organizations of the common system,

Having considered the proposals of the Commission contained in paragraphs 207 to 209 of its report, which would be implemented only after the General Assembly has agreed thereto,

1. *Notes* that a number of essential elements still remain to be resolved, including, *inter alia*, the rationale for recommending a change to the existing scheme, the degree to which such changes will continue to serve as an incentive for multilingualism in the organizations, the basis for determining the incentive amounts for both categories, and transitional measures;

2. *Requests* the Commission to submit to the General Assembly at its fifty-fifth session a comprehensive report covering all the elements raised, taking into account the acquired rights of the staff;

C. Hazard pay

Reiterating the expression of its appreciation for the dedication of increasing numbers of staff of the United Nations common system who are required to work under dangerous conditions,

Takes note of the Commission's decisions under paragraph 236 of its report; [1]

D. Standards of travel and per diem

Recalling section III.D of its resolution 52/216,

Takes note of the Commission's decisions regarding standards of travel and per diem as outlined under paragraph 247 of its report; [1]

E. Mission subsistence allowance

Recalling section III.E of its resolution 52/216,

Takes note of the Commission's decisions regarding various aspects of the system of mission subsistence allowance as outlined under paragraph 260 of its report; [1]

III

The consultative process and working arrangements in the Commission

Recalling its resolutions 50/208, 51/216 and 52/216 on the consultative process and working arrangements of the Commission,

Recalling also that by its resolution 50/208 the General Assembly reaffirmed the statute of the Commission, in particular article 6 thereof, whereby its members shall perform their functions in full independence and impartiality,

1. *Emphasizes* that the responsibility for the decisions taken by the Commission rests solely with the members of the Commission;

2. *Welcomes* the progress made by the Commission in promoting a spirit of constructive cooperation and flexibility towards improving working relations with the staff bodies;

3. *Takes note* of the changes approved by the Commission to its rules of procedure and other procedural changes;

4. *Notes* that the changes approved by the Commission to its rules of procedure could enable all parties to ensure that their views are reflected during all phases of the consideration of all issues;

5. *Requests* the Commission to monitor the progress of the implementation of the revised rules of procedure and to report thereon to the General Assembly at its fifty-seventh session;

IV

Appointment of members to the Commission and other matters

1. *Reaffirms* the statute of the International Civil Service Commission;

2. *Emphasizes* the need to adhere to the provisions of articles 3 and 4 of the statute;

3. *Requests* the Secretary-General to draw the attention of Member States to the provisions of article 3.1 when presenting candidates for appointment to the Commission;

4. *Decides* to revert to the following issues, *inter alia*, related to the Commission: its working methods, including the respective roles of the Commission and its secretariat, the selection and appointment of members of the Commission, members and the role of the Commission in the review process in the context of its consideration of the Secretary-General's recommendation for the review of the Commission at the resumed fifty-third session of the General Assembly;

V

Framework for human resources management

Recalling its resolutions 51/216 and 52/216,

Convinced that the Commission must play a lead role in the development of innovative approaches in the human resources management field as part of the overall reform currently taking place in the organizations of the common system,

1. *Welcomes* the Commission's initiative to examine a framework for human resources management;

2. *Invites* the Commission as part of the planned review to examine, *inter alia*, the reform initiatives by all organizations of the common system, as well as reform efforts outside the common system, the facilitation of inter-agency mobility and the introduction of specialist pay;

3. *Urges* the Commission to address speedily the Assembly's request regarding studies in the area of human resources management and to submit a report thereon to the General Assembly at its fifty-fourth session;

VI

Report on gender balance in the United Nations system

Recalling section VI of its resolution 47/216 and section III.H of its resolution 52/216, in which it urged the organizations of the common system to introduce a coherent plan for improving the status of women in each organization,

1. *Takes note* of the Commission's continuing work to assist the organizations in achieving gender balance, and in particular welcomes its initiative in the areas identified under paragraph 290 of its report;[1]

2. *Endorses* the Commission's requests to the organizations as outlined under paragraphs 283 and 291 of its report,[1] and urges all organizations to take steps to implement them as soon as possible;

3. *Notes* that the Commission will revert to this matter in the year 2001;

VII

Report of the Board of Auditors

Recalling its request to the Board of Auditors to conduct a management review of all aspects of the work done by the secretariat of the Commission in time for the submission of a report thereon to the General Assembly during its fifty-second session,

1. *Takes note* of the report of the Board of Auditors on the management review of the Commission's secretariat[3] and the Commission's response contained in paragraph 37 of its report;[1]

2. *Requests* the Board of Auditors to conduct audits of the secretariat of the Commission on a periodic basis, in accordance with financial regulation 12.5 of the Financial Regulations and Rules of the United Nations and the statute of the Commission.

[3] A/52/811.

Annex I

Salary scale for the Professional and higher categories showing annual gross salaries and net equivalents after application of staff assessment*

(United States dollars)

Effective 1 March 1999

		Steps														
Level		I	II	III	IV	V	VI	VII	VIII	IX	X	XI	XII	XIII	XIV	XV
USG	Gross	151 440														
	Net D	104 662														
	Net S	94 190														
ASG	Gross	137 683														
	Net D	95 995														
	Net S	86 926														
D-2	Gross	112 824	115 311	117 797	120 283	122 768	125 256									
	Net D	80 334	81 901	83 467	85 033	86 599	88 166									
	Net S	73 801	75 114	76 427	77 739	79 052	80 365									
D-1	Gross	99 848	101 948	104 047	106 142	108 243	110 346	112 476	114 605	116 732						
	Net D	72 068	73 410	74 751	76 090	77 432	78 773	80 115	81 456	82 796						
	Net S	66 615	67 793	68 970	70 146	71 324	72 493	73 617	74 741	75 864						
P-5	Gross	88 099	89 975	91 875	93 775	95 674	97 571	99 471	101 371	103 269	105 169	107 067	108 966	110 878		
	Net D	64 545	65 759	66 973	68 187	69 401	70 613	71 827	73 041	74 254	75 468	76 681	77 894	79 108		
	Net S	59 963	61 075	62 142	63 208	64 273	65 337	66 403	67 469	68 534	69 600	70 665	71 730	72 773		
P-4	Gross	72 631	74 438	76 257	78 085	79 917	81 743	83 573	85 403	87 232	89 060	90 898	92 756	94 606	96 459	98 311
	Net D	54 516	55 701	56 883	58 066	59 251	60 433	61 617	62 801	63 984	65 167	66 349	67 536	68 718	69 902	71 086
	Net S	50 767	51 856	52 940	54 024	55 111	56 194	57 279	58 364	59 448	60 533	61 594	62 636	63 674	64 713	65 753
P-3	Gross	59 386	61 057	62 731	64 400	66 088	67 782	69 477	71 174	72 867	74 564	76 275	77 994	79 711	81 430	83 148
	Net D	45 777	46 888	48 001	49 111	50 224	51 335	52 447	53 560	54 671	55 784	56 895	58 007	59 118	60 230	61 342
	Net S	42 730	43 752	44 776	45 798	46 821	47 843	48 865	49 888	50 909	51 932	52 951	53 970	54 989	56 008	57 027
P-2	Gross	47 805	49 265	50 721	52 180	53 636	55 098	56 594	58 087	59 585	61 080	62 573	64 071			
	Net D	37 953	38 949	39 942	40 937	41 930	42 925	43 920	44 913	45 909	46 903	47 896	48 892			
	Net S	35 598	36 501	37 401	38 302	39 202	40 105	41 021	41 934	42 851	43 766	44 680	45 596			
P-1	Gross	36 422	37 791	39 157	40 525	41 891	43 258	44 627	46 018	47 418	48 820					
	Net D	30 044	31 001	31 956	32 912	33 867	34 822	35 779	36 734	37 689	38 645					
	Net S	28 341	29 222	30 102	30 983	31 863	32 743	33 625	34 494	35 359	36 226					

D = Rate applicable to staff members with a dependent spouse or child.
S = Rate applicable to staff members with no dependent spouse or child.

* This scale will be implemented in conjunction with a consolidation of 2.48 per cent of post adjustment. There will be consequential adjustments in the post adjustment indices and multipliers at all duty stations, effective 1 March 1999. Thereafter, changes in post adjustment classifications will be effected on the basis of the movements of the consolidated post adjustment indices.

Annex II

Amendments to the Staff Regulations of the United Nations

Regulation 3.3

Replace the second table in paragraph (b)(i) with the following:

	Staff assessment rates used in conjunction with gross base salaries (Percentage)	
Total assessable payments (United States dollars)	*Staff member with a dependent spouse or a dependent child*	*Staff member with neither a dependent spouse nor a dependent child*
First 15,000 per year	9.0	11.8
Next 5,000 per year	18.1	24.4
Next 5,000 per year	21.5	26.9
Next 5,000 per year	24.9	31.4
Next 5,000 per year	27.5	33.4
Next 10,000 per year	30.1	35.6
Next 10,000 per year	31.8	38.2
Next 10,000 per year	33.5	38.8
Next 10,000 per year	34.4	39.7
Next 15,000 per year	35.3	40.7
Next 20,000 per year	36.1	43.9
Remaining assessable payments	37.0	47.2

Annex III

Amounts of children's and secondary dependant's allowances for Professional and higher categories effective 1 January 1999

Country or area	*Currency*	*Children's allowance*	*Secondary dependant's allowance*
Austria	Schilling	28 256	10 438
Belgium	Belgian franc	70 189	22 448
Denmark	Danish krone	13 193	3 814
France	French franc	10 141	3 365
French Guiana	French franc	10 141	3 365
Germany	Deutsche mark	4 057	1 455
Ireland	Irish pound	1 145	375
Japan	Yen	398 701	181 125
Luxembourg	Luxembourg franc	70 189	22 410
Monaco	French franc	10 141	3 365
Netherlands	Netherlands guilder	4 472	1 523
Switzerland	Swiss franc	3 364	1 499
United States and the rest of the world	United States dollar	1 730	619

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Fifty-third session
Fifth Committee
Agenda item 118
Scale of assessments for the apportionment of the expenses of the United Nations

Draft resolution submitted by the Chairman following informal consultations

Scale of assessments for the apportionment of the expenses of the United Nations

A

The General Assembly,

Recalling its resolution 52/215 A of 22 December 1997,

Reaffirming the obligation of all Member States to bear the expenses of the United Nations, as apportioned by the General Assembly, in conformity with Article 17 of the Charter of the United Nations,

Reaffirming also the fundamental principle that the expenses of the Organization should be apportioned among Member States broadly according to their capacity to pay, as specified in rule 160 of the rules of procedure of the General Assembly,

Having considered the report of the Committee on Contributions on its fifty-eighth session,[1]

1. *Urges* all Member States to pay their assessed contributions in full, on time and without imposing conditions, to avoid the financial difficulties being experienced by the Organization;

2. *Takes note* of the decision of the Committee on Contributions to continue its consideration of the elements of the methodology for the scale of assessments for the regular budget at its fifty-ninth session and to make a consolidated set of recommendations to the General Assembly at its fifty-fourth session.

[1] *Official Records of the General Assembly, Fifty-third session, Supplement No. 11* (A/53/11).

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B

The General Assembly,

Having considered the report of the Committee on Contributions on its fifty-eighth session,[1]

Recalling its resolution 52/215 B of 22 December 1997,

1. *Reaffirms* the provisions of Article 19 of the Charter of the United Nations and rule 160 of its rules of procedure;

2. *Takes note* of the decision of the Committee on Contributions to continue its consideration of the application of Article 19 of the Charter of the United Nations;

3. *Requests* the Committee on Contributions at its fifty-ninth session to consider and make recommendations to the General Assembly at its fifty-fourth session on the possibilities for tightening the application of Article 19;

4. *Also requests* the Committee to review the procedural aspects of the consideration of requests for exemption under Article 19, in particular modalities for dealing with such requests received when the Committee is not in session, and to make recommendations to the General Assembly in this respect before the end of its fifty-third session;

5. *Further requests* the Committee to consider further and make recommendations, as appropriate, on the issues raised in paragraph 28 of its report, including measures to encourage the timely, full and unconditional payment of assessed contributions, pursuant to its general mandate under paragraph 3 of General Assembly resolution 14 A (I) of 13 February 1946.

C

The General Assembly,

Recalling its resolution 53/36 of 30 November 1998 and its decisions 53/406 A and B of 7 October 1998,

1. *Reaffirms* its role in accordance with the provisions of Article 19 of the Charter of the United Nations and the advisory role of the Committee on Contributions in accordance with rule 160 of the rules of procedure of the General Assembly;

2. *Emphasizes* the need to apply equal and non-discriminatory treatment when considering requests from Member States for exemption under Article 19.

D

The General Assembly,

Having considered the report of the Committee on Contributions on its fifty-eighth session,[1]

1. *Endorses* the recommendations of the Committee on Contributions on the assessment of non-member States, contained in paragraph 102 of its report;

2. *Requests* the Committee on Contributions to consider further the view set out in paragraph 99 of its report, taking into account the actual participation as well as the benefits enjoyed by non-member States in United Nations activities.

United Nations

A/C.5/53/L.22

General Assembly

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Fifty-third session
Fifth Committee
Agenda item 135

Draft resolution submitted by the Chairman

Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

The General Assembly,

Taking note of the reports of the Secretary-General on the financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

Recalling its resolution 47/235 of 14 September 1993 on the financing of the Tribunal and its subsequent resolutions thereon, the latest of which was resolution 52/217 of 22 December 1997,

Recalling also that, by paragraph 5 of its resolution 52/217, it agreed to defer the consideration of the pension entitlement for members of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda proposed in the report of the Secretary-General[3] until the review of the report of the Secretary-General on the emoluments and pension scheme of members of the International Court of Justice submitted to the General Assembly at its current session,[4]

1. *Takes note* of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution;

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[1] A/C.5/53/12 and A/C.5/53/13.
[2] A/53/651.
[3] A/52/520.
[4] A/C.5/53/11.

98-39053 (E) 151298

2. *Expresses its concern* about the late submission of the budget proposal for 1999, and reiterates its request in its resolution 50/212 C of 7 June 1996 that future budget proposals be submitted before 1 November of each year;

3. *Also expresses its concern* about the format of the presentation of the 1999 budget proposals which was not succinct, was repetitious in some instances, lacked justification in certain cases and was at times, inconsistent;

4. *Requests* the Secretary-General to improve the presentation of future budget proposals, which should also take into account the provisions of the present resolution;

5. *Also requests* the Secretary-General, with a view to evaluating the effective operation and functioning of the International Tribunal for the Former Yugoslavia and the International Criminal Tribunal for Rwanda with the objective of enhancing the efficient use of the resources of the Tribunals, to conduct, in full cooperation with the Presidents of the Tribunals, a review, as recommended by the Advisory Committee in its reports,[5] and in the statement made before the Fifth Committee at its 37th meeting,[6] without prejudice to the provisions of the Statutes of the Tribunals and their independent character, and to report thereon to the relevant organs of the United Nations;

6. *Further requests* the Secretary-General to submit the report called for in paragraph 5 above, along with the budget proposals for 2000, no later than 1 November 1999;

7. *Expresses concern* about the high vacancy rate in the Professional and General Service categories of staff of the Tribunal, and requests the Secretary-General to take all necessary measures, including those relating to the recruitment process, to address this situation, and to report thereon to the General Assembly in the budget proposals for the year 2000;

8. *Requests* the Secretary-General to include information on the monthly post incumbency in future budget proposals;

9. *Reaffirms* that gratis personnel shall be phased out by 31 December 1998, in accordance with paragraph 2 of its resolution 52/217 of 22 December 1997;

10. *Reaffirms also* that gratis personnel should be treated in accordance with the provisions of its resolutions 51/243 of 15 September 1997 and 52/234 of 26 June 1998;

11. *Emphasizes* that the delegation of authority for human resources management should be strictly in accordance with the existing Staff Regulations and Rules;

12. *Also emphasizes* that recruitment of staff in the Tribunal should be in accordance with Article 101.3 of the Charter of the United Nations;

13. *Notes with concern* that a number of workload indicators are inaccurate, inflated and unjustifiable;

14. *Requests* the Secretary-General to ensure that the workload indicators are monitored and checked for accuracy and consistency;

15. *Also requests* the Secretary-General to include a section in future budget proposals on the implementation of the recommendations of oversight bodies;

16. *Further requests* the Secretary-General to maintain an accounting inventory record of the furniture and equipment acquired for the Tribunal since its establishment

[5] A/53/651, paras. 65–67, and A/53/659, paras. 84–86.

[6] See A/C.5/53/SR.37, para. 43.

(purchase and depreciation) in accordance with the relevant regulations and rules and relevant resolutions of the General Assembly, and to provide a succinct summary of that information in the next report on the financing of the Tribunal;

17. *Requests* the Secretary-General to include in future budget proposals information on those items in the current inventory for which proposals for replacement and/or additions are made, in the format used in peacekeeping budget proposals;

18. *Also requests* the Secretary-General to take all necessary actions to ensure that the Tribunal is administered with maximum efficiency and economy;

19. *Stresses* the need to provide to the Tribunal resources adequate to fulfil its mandated activities and to respond effectively to new challenges, and emphasizes the necessity of efficient and effective use of its resources;

20. *Approves* the budgetary recommendations of the Advisory Committee as contained in paragraph 27 of its report;[2]

21. *Notes* that by its resolution 53/___, the General Assembly has approved a revised salary and other conditions of service, including the pension entitlement, for members of the International Tribunals, resulting in additional requirements of 219,700 United States dollars net in 1999, as recommended by the Advisory Committee,[7] for the International Tribunal for the Former Yugoslavia;

22. *Decides* that the five Professional and two General Service posts in The Hague, currently funded against the budget of the International Criminal Tribunal for Rwanda, should be transferred from the staffing table and the related financial provisions of the International Criminal Tribunal for Rwanda to the staffing table and the budget of the International Tribunal for the Former Yugoslavia effective 1 January 1999, resulting in additional requirements of 666,900 dollars gross (551,800 dollars net) in 1999 for the International Tribunal for the Former Yugoslavia;

23. *Decides* to revise the level of appropriation for the year 1998 to the Special Account for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 to a total amount of 68,314,500 United States dollars gross (61,941,400 dollars net) for the period from 1 January to 31 December 1998;

24. *Decides also* to appropriate to the Special Account for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991 a total amount of 103,437,600 United States dollars gross (94,103,800 dollars net) for the period from 1 January to 31 December 1999, which also includes provisions for the revised salary and other conditions of service, including the pension entitlement, for members of the International Tribunals;

25. *Decides further* that the financing of the appropriation for the period from 1 January to 31 December 1999 under the Special Account for the International Tribunal shall take into account the amount of 3,537,800 dollars, being the unencumbered balance for 1997, the reduction of 515,300 dollars gross (390,200 dollars net) from the initial appropriation for 1998 and the estimated income of 5,200 dollars for 1999, which shall be set off against the aggregate amount of the appropriation, as detailed in the annex to the present resolution;

26. *Decides* to apportion the amount of 49,689,650 United States dollars gross (45,087,900 dollars net) among Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year 1999;

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[7] See A/53/7/Add.6.

27. *Decides also* to apportion the amount of 49,689,650 United States dollars gross (45,087,900 dollars net) among Member States in accordance with the scale of assessments applicable to peacekeeping operations for the year 1999;

28. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraphs 26 and 27 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 9,203,500 dollars approved for the International Tribunal for the period from 1 January to 31 December 1999;

29. *Welcomes* contributions already made to the Voluntary Fund to support the activities of the International Tribunal for the Former Yugoslavia, and invites Member States and other interested parties to make voluntary contributions to the Tribunal both in cash and in the form of services and supplies acceptable to the Secretary-General.

Annex

Financing of the International Tribunal for the Prosecution of Persons Responsible for Serious Violations of International Humanitarian Law Committed in the Territory of the Former Yugoslavia since 1991

	Gross	*Net*
	(United States dollars)	
Appropriation for the period from 1 January to 31 December 1999	102 551 000	93 332 300
Financial implications of General Assembly resolution 53/___	219 700	219 700
Provisions for those posts to be transferred from the budget of the International Criminal Tribunal for Rwanda	666 900	551 800
Total appropriation for the period from 1 January to 31 December 1999	103 437 600	94 103 800
Less: reduction in the appropriation for 1998	(515 300)	(390 200)
Estimated income for the period from 1 January to 31 December 1999	(5 200)	—
Unencumbered balance as at 31 December 1997	(3 537 800)	(3 537 800)
Balance to be assessed for the period from 1 January to 31 December 1999,	99 379 300	90 175 800
of which:		
Contributions to be assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year 1999	49 689 650	45 087 900
Contributions to be assessed on Member States in accordance with the scale of assessments applicable to peacekeeping operations for the year 1999	49 689 650	45 087 900

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Agenda item 137
Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

Draft resolution submitted by the Chairman following informal consultations

Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

The General Assembly,

Taking note of the reports of the Secretary-General on the financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994,[1] and the related report of the Advisory Committee on Administrative and Budgetary Questions,[2]

[1] A/C.5/53/14 and A/C.5/53/15.
[2] A/53/659.

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Recalling its resolution 49/251 of 20 July 1995 on the financing of the International Tribunal for Rwanda, and its subsequent resolutions thereon, the latest of which was resolution 52/218 of 22 December 1997,

Recalling also that by paragraph 6 of its resolution 52/218, it had agreed to defer the consideration of the pension entitlement for members of the International Tribunal for Rwanda proposed in the report of the Secretary-General[3] until the review of the report of the Secretary-General on the emoluments and pension scheme of members of the International Court of Justice submitted to the General Assembly at its current session;[4]

1. *Takes note* of the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions,[2] subject to the provisions of the present resolution;

2. *Expresses* its concern about the late submission of the budget proposals for 1999 and reiterates its request contained in its resolution 50/213 C of 7 June 1996 that future budget proposals be submitted before 1 November of each year;

3. *Takes note* that, according to the information provided by the Secretariat, the International Tribunal for the Former Yugoslavia and the International Tribunal for Rwanda have one Prosecutor whose duty station is The Hague, and that the International Tribunal for Rwanda does not have a resident Prosecutor, but a Deputy Prosecutor;

4. *Requests* the Secretary-General, with a view to evaluating the effective operation and functioning of the International Tribunal for the Former Yugoslavia and the International Tribunal for Rwanda with the objective of enhancing the efficient use of the resources of the Tribunals, to conduct, in full cooperation with their Presidents, a review as recommended by the Advisory Committee in its reports,[5] and in the statement contained in paragraph 43 of summary record A/C.5/53/SR.37, without prejudice to the provisions of the Statutes of the Tribunals and their independent character, and to report thereon to the relevant organs of the United Nations;

5. *Also requests* the Secretary-General to submit the report called for in paragraph 3 above, along with the budget proposals for 2000, no later than 1 November 1999;

6. *Expresses* concern about the high vacancy rate in the Professional and General Service categories of staff at the Tribunal and requests the Secretary-General to take all necessary measures, including those related to the recruitment process, to address the situation, and to report thereon to the General Assembly in the budget proposals for the year 2000;

7. *Notes* with concern that gratis personnel were accepted in 1998 in disregard of the provisions of Assembly resolution 51/243 of 15 September 1997, in order to compensate for the vacancy rates and delays in processing the recruitment of staff, as indicated in paragraph 5 of the report of the Secretary-General;[6]

8. *Reaffirms* that gratis personnel shall be phased out by 31 December 1998 in accordance with paragraph 2 of Assembly resolution 52/218 of 22 December 1997;

9. *Reaffirms also* that gratis personnel should be treated in accordance with its resolutions 51/243 of 15 September 1997 and 52/234 of 26 June 1998;

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[3] A/52/520.

[4] A/C.5/53/11.

[5] A/53/651, paras. 65–67, and A/53/659, paras. 84–86.

[6] A/C.5/53/15.

10. *Requests* the Secretary-General to include information on the monthly post incumbency in future budget proposals;

11. *Emphasizes* that the delegation of authority for human resources management should be strictly in accordance with the existing Staff Regulations and Rules;

12. *Also emphasizes* that staff in the Tribunal should be recruited in accordance with Article 101.3 of the Charter of the United Nations;

13. *Takes note* of the information provided by the Secretariat that the Registry is working closely with the Office of Human Resources Management in reviewing the current remuneration package applicable to staff of the Tribunal with a view to improving the conditions of service at Arusha and Kigali within the context of the United Nations common system, and requests the International Civil Service Commission to submit its proposals in this regard in the context of its annual report for 1999, no later than 1 November 1999;

14. *Notes* the new arrangement in paragraphs 28, and 1 and 78 to 82 in annex IV to the report of the Secretary-General;[6]

15. *Emphasizes* that the new arrangement should not deprive the judges of their supervisory role vis-à-vis the legal support staff;

16. *Notes* with concern that a number of workload indicators were inaccurate, inflated and unjustifiable;

17. *Requests* the Secretary-General to ensure that the workload indicators are monitored and checked for accuracy and consistency;

18. *Also requests* the Secretary-General to ensure that expenditure data from the field are entered into the main expenditure record on a timely basis;

19. *Takes note* with appreciation of the efforts made to address the problems and to improve the overall functioning of the Tribunal;

20. *Requests* the Secretary-General to include a section in future budget proposals on the implementation of the recommendations of oversight bodies;

21. *Also requests* the Secretary-General to maintain an accounting inventory record of the furniture and equipment acquired for the Tribunal since its establishment (purchase and depreciation) in accordance with the relevant regulations and rules and resolutions of the General Assembly, and to provide a succinct summary of that information in his next report on financing of the Tribunal;

22. *Further requests* the Secretary-General to include in future budget proposals information on those items in the current inventory for which proposals for replacement and/or additions are made, in the format used in peacekeeping budget proposals;

23. *Requests* the Secretary-General to take all necessary action to ensure that the Tribunal is administered with a maximum of efficiency and economy;

24. *Approves* the budgetary recommendations of the Advisory Committee as contained in paragraph 24 of its report;[2]

25. *Notes* that by its resolution 53/___, the General Assembly has approved a revised salary and other conditions of service, including the pension entitlement for members of the International Tribunal for the Former Yugoslavia and the International Tribunal for

Rwanda as recommended by the Advisory Committee,[7] resulting in additional requirements of 147,300 United States dollars net in 1999 for the International Tribunal for Rwanda;

26. *Decides* that the five Professional and two General Service posts in The Hague currently funded against the budget of the International Tribunal for Rwanda should be transferred from the staffing table and the related financial provisions of the International Tribunal for Rwanda to the staffing table and the budget of the International Tribunal for the Former Yugoslavia effective 1 January 1999, resulting in a reduction of 666,900 dollars gross (551,800 dollars net) in the overall requirements in 1999 for the International Tribunal for Rwanda;

27. *Decides* to revise the level of appropriation to the Special Account for the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994 to 52,297,900 dollars gross (48,043,400 dollars net) for the period from 1 January to 31 December 1998;

28. *Decides also* to appropriate to the Special Account for the International Tribunal for Rwanda a total amount of 75,260,600 dollars gross (68,531,900 dollars net) for the period from 1 January to 31 December 1999, which also includes provisions for the revised salary and other conditions of service, including the pension entitlement for members of the International Tribunal for Rwanda;

29. *Decides further* that the financing of the appropriation for the period from 1 January to 31 December 1999 under the Special Account for the International Tribunal for Rwanda shall take into account the reduction of 4,340,700 dollars gross (2,835,700 dollars net) in the initial appropriation for 1998 and the unencumbered balance of 6,716,000 dollars gross (4,365,400 dollars net) as of 31 December 1997, both of which shall be set off against the aggregate amount of the appropriation, as detailed in the annex to the present resolution;

30. *Decides* to apportion the amount of 32,101,950 dollars gross (30,665,400 dollars net) among Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year 1999;

31. *Decides also* to apportion the amount of 32,101,950 dollars gross (30,665,400 dollars net) among Member States in accordance with the scale of assessments applicable to peacekeeping operations for the year 1999;

32. *Decides further* that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraphs 29 and 30 above, their respective share in the Tax Equalization Fund of the estimated staff assessment income of 2,873,100 dollars approved for the International Tribunal for Rwanda for the period from 1 January to 31 December 1999;

33. *Welcomes* contributions already made to the Voluntary Fund to support the activities of the International Tribunal for Rwanda, and invites Member States and other interested parties to make voluntary contributions to the Tribunal both in cash and in the form of services and supplies acceptable to the Secretary-General.

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[7] A/53/7/Add.6. For the final text, see *Official Records of the General Assembly, Fifty-third Session, Supplement No. 7.*

Annex

Financing of the International Criminal Tribunal for the Prosecution of Persons Responsible for Genocide and Other Serious Violations of International Humanitarian Law Committed in the Territory of Rwanda and Rwandan Citizens Responsible for Genocide and Other Such Violations Committed in the Territory of Neighbouring States between 1 January and 31 December 1994

	Gross	*Net*
	(United States dollars)	
Appropriation for the period from 1 January to 31 December 1999	75 780 200	68 936 400
Financial implications of General Assembly resolution 53/___	147 300	147 300
Less:		
Provisions for those posts to be transferred to the budget of the International Tribunal for the Former Yugoslavia	(666 900)	(551 800)
Total appropriation for the period from 1 January to 31 December 1999	75 260 600	68 531 900
Less:		
Reduction in the appropriation for 1998	(4 340 700)	(2 835 700)
Unencumbered balance as of 31 December 1997	(6 716 000)	(4 365 400)
Balance to be assessed for the period from 1 January to 31 December 1999	64 203 900	61 330 800
Contributions assessed on Member States in accordance with the scale of assessments applicable to the regular budget of the United Nations for the year 1999	32 101 950	30 665 400
Contributions assessed on Member States in accordance with the scale of assessments applicable to peacekeeping operations for the year 1999	32 101 950	30 665 400